responsibility which the Minister of Finance proposes to assume under the bill. Of course the Minister of Finance will have to be consulted by the ministers of various departments. He must be consulted in connection with all appropriations for public works or for assisting the provinces in dealing with the provincial matters. He must be consulted by his colleagues in charge of the various departments. He will have to be consulted now with regard to the expenditures of the Department of National Defence, and as to the necessity or expediency of such appropriations being voted from time to time. But do not let us take the foolish initiative of transferring to another department matters which fundamentally are duties of the Department of National Defence, especially when we know that no one man charged with the administration of the Department of Finance can really and effectively undertake the additional work which is being imposed upon him, and especially if we are to face the active defence of our country.

Mr. MACKENZIE (Vancouver): One would have thought from the remarks of the hon. member for St. Lawrence-St. George that in this legislation we are establishing a new principle. I do not suppose he did me the credit of reading the remarks I made on the second reading of the bill. Had he done so he would have found that I said clearly that there are two precedents for this legislation. One was the War purchasing commission and the other was the purchasing commission of Canada. In the one instance the commission reported directly to the Prime Minister, and in the other it reported to the Minister of Finance. There is in this legislation no departure in principle. It does not represent any abrupt breaking of precedent. I believe that the joint responsibility shared by the Minister of National Defence, the Minister of Finance and, as with regard to taxing powers. the Minister of National Revenue-if indeed taxing powers are necessary under the legislation-constitutes a perfect form of administrative responsibility. I do not know whether the hon, member was a member of the House of Commons when the former legislation was placed on the statute book.

Mr. CAHAN: I was not a member of the house.

Mr. MACKENZIE (Vancouver): But my hon. friend is conversant with Canadian public affairs. I am surprised that he did not know that there is no breach of precedent in regard to this legislation. We are following what

has been done in the past in regard to ministerial responsibility. I do not think the raising of any constitutional or technical point will interfere with the functioning of the proposed board, which is supposed to carry out in the very best way and in the public interest the heavy and onerous responsibilities with which it is to be charged.

Mr. CAHAN: This board is to act as a branch of the ordinary administration of the Department of National Defence; that is its function. It is true that when we were at war and enormous contracts had to be entered into, special provision was made with respect to them in certain orders in council which now form a large volume, and some of which I helped to draft. If unhappily we become involved in a war, we shall again, no doubt, have to resort to such war measures. But at the present time it is not necessary to resort to the War Measures Act, or to any phantom war measures act such as we have here. It is a measure to overcome a certain political difficulty which we have seen discussed in the press and otherwise.

Some hon. MEMBERS: No, no.

Mr. CAHAN: At least, Mr. Chairman, I can refer to it in that respect. I do not wish to discuss the matter at greater length, further than to say that I am opposed to it, even though I have only one vote.

Mr. McIVOR: I may feel like a small boy when I am discussing a question of this kind, but I must say I congratulate the Minister of National Defence upon trying not to hold all the power in his own hands. People in the north of Ireland say that two heads are better than one. Four heads must be better than two, and certainly must be better than one-much better. I commend the minister for his wisdom. If there were a member on the board from Vancouver, another from Alberta, another from Quebec, another from Ontario, two or three from the maritimes, and one more from Fort William, they would have far more wisdom than there possibly could be in one head. Certainly the minister is to be commended for his democratic action in this regard.

Mr. WALSH: There is one further point I should like to make, and I know the Minister of National Defence will not consider I am indulging in personalities. I do feel that this is a departure. The Minister of National Defence should be absolutely in charge of every detail in connection with his department. If this board is to be created,